

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA :
v. :
INA WALKER :
: CRIMINAL NO. 11 CR 222-2

SENTENCING MEMORANDUM

The following is submitted on behalf of Ina Walker in connection with the sentencing scheduled for July 13, 2012 at 2:00 p.m.

Ms. Walker has been involved in education all of her adult life, having spent 20 years educating children at the private Lotus Academy, ultimately moving on to the New Media Charter School. As a practical matter, they are very much like sister schools. It was Lotus Academy that was instrumental in preparing the applications and related documents seeking charter school status for New Media. And it was New Media which occupied considerable space in the Lotus Academy property between 2006-2010 for its middle school, for which Lotus Academy received \$15,000 rent per month from New Media. Additionally, Lotus pledged its property as security for an \$825,000 loan from TD Bank to New Media for renovations, expansion and construction. There was indeed a close relationship between the schools and personnel.

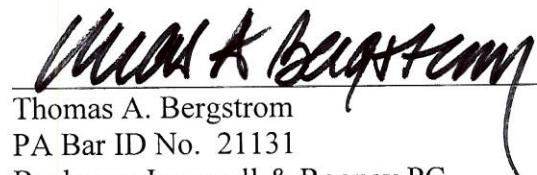
What distinguishes this case from many others is that this defendant did not personally profit from her wrongdoing. No doubt the government will argue that certain personal expenses were paid without authority (American Express, PECO), but the fraud really involved the funds from New Media to Lotus Academy and to certain other Hugh Clark controlled operations and not into Ina Walker's pocketbook.

The Court has been provided with letters in support of Ms. Walker and we intend on calling 6-8 witnesses on her behalf. As the Court knows, the government has filed a Motion pursuant to 5K of the Sentencing Guidelines for her substantial assistance in this case.

Ina Walker has known Hugh Clark, Esquire for 35 years and trusted him; to her detriment, that trust resulted in these charges, including acting as a straw party for loans, the proceeds of which went exclusively to Hugh Clark.

Ina Walker is a bright and talented woman with much to offer. The Court's trust in her will not be abused should the Court decide that incarceration is not necessary.

Respectfully,


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Dated: July 11, 2012

CERTIFICATE OF SERVICE

I, Thomas A. Bergstrom, hereby certify that on July 11, 2012, I caused to be served a true and correct copy of the foregoing Sentencing Memorandum by facsimile upon the following:

Joan E. Burnes
Assistant United States Attorney
United States Department of Justice
Eastern District of Pennsylvania
615 Chestnut Street, Suite 1250
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Thomas A. Bergstrom